ably the majority, however, have been moved by a more or less strong belief that through the prescribed ritual the dead are benefited and are induced to aid the living.

Theories as to the location of the departed have not been uniform, but in general it has been believed that the soul of the deceased is to be found in three places at once, or, perhaps more correctly, that each man has three souls. Each of the dead goes to the future world to be judged and is assigned either to a heaven or to a hell—a conception probably of Buddhist provenance, although likewise to be found in later Taoism. Each also is to be found both in the grave and in the ancestral tablet. The popular idea has it that there are many restless spirits who either because of some ill fortune or crime while still in this life or through neglect of the living wander about doing harm to men. The idea of the transmigration of souls which entered with Buddhism is also to be found, but not so much in the foreground as in India.

The ceremonies for the dead sometimes begin even before life has departed. The dying person may be taken off the bed or *k'ang* on which he is lying, for fear that if this is not done his spirit will later haunt it, and the curtains of the bed may be taken down to prevent his rebirth as a fish. Frequently, too, an attempt has been made to call back, *viva voce,* the soul of the dying. Sometimes a hole has been broken in the roof to facilitate the exit of the soul. Notice of the death is placed on the door, and announcement may formally be sent, possibly by a procession, to the local God of the Soil, and the following day the soul of the dead may be brought back from the shrine.

The coffin has perhaps been prepared months or years in ad-

vance (although usually so only in case of the rich). Often, indeed, it has been a mark of affection for one's parents to present them with coffins, and so give them assurance of provision for a worthy burial. The body, properly washed and dressed in mortuary robes, is placed in the coffin with fitting ceremonies and the lid sealed. Near by is set up a temporary tablet.

Buddhist and Taoist priests may be called in and, by chanting from their sacred books, assisted perhaps by a drum or gong or orchestra, help the soul of the deceased through possible sufferings. Visits of condolence are formally paid by friends and ceremoniously received.